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Attorney Docket No.: 42.P13656

Application No.: 10/071,653

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**IN THE CLAIMS:**

This listing of claims will replace all prior versions and listings of claims in the application.

1. (currently amended) An audio coding system, comprising:  
a template generation component to generate templates for use in an audio coding operation, said template generation component including a templates database populated by at least one distortion threshold template that includes psycho-acoustic thresholds over a range of frequencies; and

an audio coding component that performs an audio coding operation, said audio coding operation utilizing said at least one distortion threshold template,

said template generation component further including:

an audio excerpts database populated by at least one audio excerpt; and

a psycho-acoustic model that creates said at least one distortion threshold template, said psycho-acoustic model utilizing said at least one audio excerpt.

2. (canceled)

3. (original) The audio coding system of claim 1, said template generation component further including:

a classification scheme to classify said at least one distortion threshold template into at least one class.

4. (original) The audio coding system of claim 1, wherein said audio coding operation includes an algorithm that utilizes said at least one distortion threshold template, and said audio coding component further includes an audio encoder that implements said algorithm to convert an uncompressed audio signal into a compressed audio signal.